

Willard Community Center Inc

Compiled Financial Statements

February 28, 2014

DOOLITTLE & LLOYD, CPA'S, P.C.

1919 S 40th St Ste 113

Lincoln, NE 68506

402-489-6587

To the Board of Directors
Willard Community Center Inc
LINCOLN, NE

We have compiled the accompanying statement of financial position of Willard Community Center Inc (a non-profit organization) as of February 28, 2014, and the related statements of income for the one month and two months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and the statements of net assets and cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements of net assets and cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Doolittle & Lloyd CPAs PC

June 30, 2014

Willard Community Center Inc
STATEMENT OF FINANCIAL POSITION
As of February 28, 2014

ASSETS

CURRENT ASSETS

Petty Cash	\$ 250.00
Cash in Bank - Bingo	801.09
Cash in Bank - WG	85,860.43
Money Market (1) - WGB	51,561.15
Cash in Bank - Emergency	448.20
Money Market (2) - WGB	7,210.03
Certificate of Deposit - Bldg Fund	67,696.33
Certificate of Deposit - Other	36,099.68
Accounts Receivable	8,899.80
Accounts Receivable - Region V	15.18
Accounts Receivable - CLC Grant	8,614.73
Accounts Receivable - Employees	<u>194.99</u>

Total Current Assets 267,651.61

OTHER ASSETS

Building	375,518.49
Equipment	76,390.49
Accumulated Depreciation	<u>(108,876.57)</u>

Total Other Assets 343,032.41

TOTAL ASSETS \$ 610,684.02

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 16,072.01
Accrued Employee Insurance	106.45
Accrued U W Deduction	675.00
Playground	434.28
Deferred Income	12,131.34
Accrued Wages	11,461.07
Accrued Payroll Taxes	<u>4,095.47</u>

Total Current Liabilities 44,975.62

LONG-TERM LIABILITIES

Note Payable	<u>123,284.07</u>
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Total Long-Term Liabilities 123,284.07

Total Liabilities 168,259.69

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF FINANCIAL POSITION
As of February 28, 2014

NET ASSETS

Net Assets	446,937.47
Current Income (Loss)	<u>(4,513.14)</u>

Total Net Assets	<u>442,424.33</u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 610,684.02</u></u>
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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 2 Months Ended February 28, 2014

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Contributions	\$ 1,736.00	3.22	\$ 1,946.00	2.14
United Way	1,029.69	1.91	3,794.57	4.17
CLC Grant	8,614.73	15.99	8,614.73	9.46
Program Service Fees	42,129.31	78.18	75,985.78	83.46
Investment Income	14.57	0.03	30.67	0.03
Miscellaneous Revenue	365.00	0.68	670.00	0.74
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Total Revenue	53,889.30	100.00	91,041.75	100.00
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Operating Expenses				
Salaries	27,743.87	51.48	66,084.52	72.59
Employee Benefits	111.95	0.21	1,544.51	1.70
Payroll Taxes	2,216.07	4.11	5,283.28	5.80
Rent	941.97	1.75	2,825.91	3.10
Building Maintenance	66.37	0.12	678.95	0.75
Building Maintenance (Non-Budg	0.00	0.00	395.53	0.43
Holiday Party / Bonus	0.00	0.00	(70.00)	(0.08)
Utilities	2,184.35	4.05	2,511.32	2.76
Professional Fees	1,894.37	3.52	2,898.87	3.18
Supplies	2,789.10	5.18	3,855.13	4.23
Telephone	253.06	0.47	603.35	0.66
Occupancy	250.00	0.46	250.00	0.27
Equipment	0.00	0.00	187.25	0.21
Travel	983.13	1.82	1,265.70	1.39
Conferences	399.00	0.74	419.00	0.46
Security	544.63	1.01	632.63	0.69
Membership Dues	50.00	0.09	1,120.34	1.23
Insurance	1,048.00	1.94	2,693.00	2.96
Custodial Services	1,112.80	2.06	2,225.60	2.44
Miscellaneous Expense	150.00	0.28	150.00	0.16
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Total Operating Expenses	42,738.67	79.31	95,554.89	104.96
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Net Income (Loss)	11,150.63	20.69	(4,513.14)	(4.96)
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See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 2 Months Ended February 28, 2014
Childcare

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Contributions	\$ 1,680.00	5.58	\$ 1,845.00	3.15
Program Service Fees	28,408.39	94.37	56,637.94	96.79
Investment Income	14.57	0.05	30.67	0.05
Total Revenue	<u>30,102.96</u>	<u>100.00</u>	<u>58,513.61</u>	<u>100.00</u>
Operating Expenses				
Salaries	16,438.27	54.61	41,580.24	71.06
Employee Benefits	100.39	0.33	993.16	1.70
Payroll Taxes	1,313.58	4.36	3,324.91	5.68
Rent	941.97	3.13	2,825.91	4.83
Building Maintenance	49.77	0.17	377.39	0.64
Building Maintenance (Non-Budg)	0.00	0.00	109.68	0.19
Holiday Party / Bonus	0.00	0.00	(70.00)	(0.12)
Utilities	1,279.90	4.25	1,407.54	2.41
Professional Fees	845.10	2.81	1,497.60	2.56
Supplies	1,971.16	6.55	2,827.00	4.83
Telephone	158.75	0.53	312.78	0.53
Travel	399.32	1.33	540.60	0.92
Conferences	341.50	1.13	361.50	0.62
Security	408.47	1.36	437.80	0.75
Membership Dues	50.00	0.17	692.20	1.18
Insurance	628.80	2.09	1,773.65	3.03
Custodial Services	278.20	0.92	1,112.80	1.90
Miscellaneous Expense	150.00	0.50	150.00	0.26
Total Operating Expenses	<u>25,355.18</u>	<u>84.23</u>	<u>60,254.76</u>	<u>102.98</u>
Net Income (Loss)	<u>4,747.78</u>	<u>15.77</u>	<u>(1,741.15)</u>	<u>(2.98)</u>

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 2 Months Ended February 28, 2014
Youth

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
United Way	\$ 1,029.69	(340.80)	\$ 3,794.57	70.32
Program Service Fees	(1,331.83)	440.80	1,601.84	29.68
Total Revenue	(302.14)	100.00	5,396.41	100.00
Operating Expenses				
Salaries	3,285.25	(1,087.33)	7,336.28	135.95
Employee Benefits	(7.29)	2.41	(212.68)	(3.94)
Payroll Taxes	261.72	(86.62)	585.80	10.86
Building Maintenance	9.95	(3.29)	159.82	2.96
Building Maintenance (Non-Budg)	0.00	0.00	21.94	0.41
Utilities	399.34	(132.17)	500.12	9.27
Professional Fees	162.15	(53.67)	253.65	4.70
Supplies	641.43	(212.30)	820.82	15.21
Telephone	35.36	(11.70)	70.78	1.31
Equipment	0.00	0.00	187.25	3.47
Travel	583.81	(193.22)	725.10	13.44
Conferences	25.00	(8.27)	25.00	0.46
Security	81.69	(27.04)	111.02	2.06
Membership Dues	0.00	0.00	160.56	2.98
Insurance	157.20	(52.03)	358.85	6.65
Custodial Services	278.20	(92.08)	445.12	8.25
Total Operating Expenses	5,913.81	(1,957.31)	11,549.43	214.02
Net Income (Loss)	(6,215.95)	2,057.31	(6,153.02)	(114.02)

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 2 Months Ended February 28, 2014
Adult & Seniors

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Contributions	\$ 56.00	0.85	\$ 101.00	1.44
Program Service Fees	6,202.50	93.64	6,242.50	89.01
Miscellaneous Revenue	365.00	5.51	670.00	9.55
Total Revenue	6,623.50	100.00	7,013.50	100.00
Operating Expenses				
Salaries	1,143.96	17.27	2,765.87	39.44
Employee Benefits	(13.38)	(0.20)	39.27	0.56
Payroll Taxes	91.09	1.38	220.83	3.15
Building Maintenance	3.32	0.05	28.68	0.41
Building Maintenance (Non-Budg)	0.00	0.00	7.32	0.10
Utilities	252.54	3.81	264.19	3.77
Professional Fees	59.05	0.89	71.55	1.02
Supplies	2.64	0.04	21.64	0.31
Telephone	11.79	0.18	23.60	0.34
Security	27.23	0.41	30.16	0.43
Membership Dues	0.00	0.00	53.51	0.76
Insurance	52.40	0.79	44.45	0.63
Custodial Services	278.20	4.20	333.84	4.76
Total Operating Expenses	1,908.84	28.82	3,904.91	55.68
Net Income (Loss)	4,714.66	71.18	3,108.59	44.32

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 2 Months Ended February 28, 2014
Lakeview

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
CLC Grant	\$ 8,614.73	49.33	\$ 8,614.73	42.82
Program Service Fees	8,850.25	50.67	11,503.50	57.18
Total Revenue	<u>17,464.98</u>	<u>100.00</u>	<u>20,118.23</u>	<u>100.00</u>
Operating Expenses				
Salaries	6,626.96	37.94	14,152.70	70.35
Employee Benefits	7.28	0.04	212.66	1.06
Payroll Taxes	530.00	3.03	1,132.06	5.63
Utilities	179.18	1.03	179.18	0.89
Professional Fees	367.15	2.10	602.65	3.00
Supplies	162.22	0.93	174.02	0.86
Telephone	35.36	0.20	172.59	0.86
Conferences	32.50	0.19	32.50	0.16
Membership Dues	0.00	0.00	160.56	0.80
Insurance	157.20	0.90	358.85	1.78
Custodial Services	278.20	1.59	278.20	1.38
Total Operating Expenses	<u>8,376.05</u>	<u>47.96</u>	<u>17,455.97</u>	<u>86.77</u>
Net Income (Loss)	<u>9,088.93</u>	<u>52.04</u>	<u>2,662.26</u>	<u>13.23</u>

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 2 Months Ended February 28, 2014
Bulding Renovation

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Operating Expenses				
Professional Fees	409.37	0.00	409.37	0.00
Total Operating Expenses	409.37	0.00	409.37	0.00
Net Income (Loss)	(409.37)	0.00	(409.37)	0.00

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 2 Months Ended February 28, 2014
Building Support

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Operating Expenses				
Salaries	249.43	0.00	249.43	0.00
Employee Benefits	10.37	0.00	86.74	0.00
Payroll Taxes	19.68	0.00	19.68	0.00
Building Maintenance	3.33	0.00	113.06	0.00
Building Maintenance (Non-Budg	0.00	0.00	256.59	0.00
Utlities	73.39	0.00	160.29	0.00
Professional Fees	51.55	0.00	64.05	0.00
Supplies	11.65	0.00	11.65	0.00
Telephone	11.80	0.00	23.60	0.00
Occupancy	250.00	0.00	250.00	0.00
Security	27.24	0.00	53.65	0.00
Membership Dues	0.00	0.00	53.51	0.00
Insurance	52.40	0.00	157.20	0.00
Custodial Services	0.00	0.00	55.64	0.00
Total Operating Expenses	760.84	0.00	1,555.09	0.00
Net Income (Loss)	(760.84)	0.00	(1,555.09)	0.00

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Supplementary Information

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 2 Months Ended February 28, 2014

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Contributions	\$ 1,736.00	\$ 0.00	\$ 1,736.00	\$ 1,946.00	\$ 0.00	\$ 1,946.00
Special Events	0.00	1,666.67	(1,666.67)	0.00	3,333.34	(3,333.34)
Fund Raising	0.00	833.34	(833.34)	0.00	1,666.68	(1,666.68)
United Way	1,029.69	1,708.34	(678.65)	3,794.57	3,416.68	377.89
CLC Grant	8,614.73	1,883.34	6,731.39	8,614.73	3,766.68	4,848.05
Program Service Fees	42,129.31	47,916.67	(5,787.36)	75,985.78	95,833.34	(19,847.56)
Investment Income	14.57	0.00	14.57	30.67	0.00	30.67
Miscellaneous Revenue	365.00	173.34	191.66	670.00	346.68	323.32
Total Revenue	<u>53,889.30</u>	<u>54,181.70</u>	<u>(292.40)</u>	<u>91,041.75</u>	<u>108,363.40</u>	<u>(17,321.65)</u>
Operating Expenses						
Salaries	27,743.87	37,500.02	(9,756.15)	66,084.52	75,000.04	(8,915.52)
Employee Benefits	111.95	1,750.00	(1,638.05)	1,544.51	3,500.00	(1,955.49)
Payroll Taxes	2,216.07	2,868.76	(652.69)	5,283.28	5,737.52	(454.24)
Rent	941.97	706.42	235.55	2,825.91	1,412.84	1,413.07
Building Maintenance	66.37	541.68	(475.31)	678.95	1,083.36	(404.41)
Building Maintenance (Non-Budg)	0.00	0.00	0.00	395.53	0.00	395.53
Holiday Party / Bonus	0.00	125.00	(125.00)	(70.00)	250.00	(320.00)
Utilities	2,184.35	1,000.00	1,184.35	2,511.32	2,000.00	511.32
Professional Fees	1,894.37	1,250.00	644.37	2,898.87	2,500.00	398.87
CLC Teachers	0.00	875.00	(875.00)	0.00	1,750.00	(1,750.00)
Supplies	2,789.10	2,833.34	(44.24)	3,855.13	5,666.68	(1,811.55)
Telephone	253.06	391.19	(138.13)	603.35	782.38	(179.03)
Postage	0.00	83.34	(83.34)	0.00	166.68	(166.68)
Occupancy	250.00	116.67	133.33	250.00	233.34	16.66
Equipment	0.00	125.00	(125.00)	187.25	250.00	(62.75)
Printing	0.00	25.00	(25.00)	0.00	50.00	(50.00)
Travel	983.13	316.68	666.45	1,265.70	633.36	632.34
Conferences	399.00	83.34	315.66	419.00	166.68	252.32
Security	544.63	109.51	435.12	632.63	219.02	413.61
Membership Dues	50.00	75.43	(25.43)	1,120.34	150.86	969.48
Insurance	1,048.00	1,333.34	(285.34)	2,693.00	2,666.68	26.32
Custodial Services	1,112.80	1,416.68	(303.88)	2,225.60	2,833.36	(607.76)
Miscellaneous Expense	150.00	0.00	150.00	150.00	0.00	150.00
Total Operating Expenses	<u>42,738.67</u>	<u>53,526.40</u>	<u>(10,787.73)</u>	<u>95,554.89</u>	<u>107,052.80</u>	<u>(11,497.91)</u>
Net Income (Loss)	<u>\$ 11,150.63</u>	<u>\$ 655.30</u>	<u>\$ 10,495.33</u>	<u>\$ (4,513.14)</u>	<u>\$ 1,310.60</u>	<u>\$ (5,823.74)</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 2 Months Ended February 28, 2014
Childcare

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Contributions	\$ 1,680.00	\$ 0.00	\$ 1,680.00	\$ 1,845.00	\$ 0.00	\$ 1,845.00
Fund Raising	0.00	500.00	(500.00)	0.00	1,000.00	(1,000.00)
Program Service Fees	28,408.39	40,000.00	(11,591.61)	56,637.94	80,000.00	(23,362.06)
Investment Income	14.57	0.00	14.57	30.67	0.00	30.67
Total Revenue	<u>30,102.96</u>	<u>40,500.00</u>	<u>(10,397.04)</u>	<u>58,513.61</u>	<u>81,000.00</u>	<u>(22,486.39)</u>
Operating Expenses						
Salaries	16,438.27	24,816.67	(8,378.40)	41,580.24	49,633.34	(8,053.10)
Employee Benefits	100.39	1,050.00	(949.61)	993.16	2,100.00	(1,106.84)
Payroll Taxes	1,313.58	1,910.42	(596.84)	3,324.91	3,820.84	(495.93)
Rent	941.97	706.42	235.55	2,825.91	1,412.84	1,413.07
Building Maintenance	49.77	406.25	(356.48)	377.39	812.50	(435.11)
Building Maintenance (Non-Budg)	0.00	0.00	0.00	109.68	0.00	109.68
Holiday Party / Bonus	0.00	75.00	(75.00)	(70.00)	150.00	(220.00)
Utilities	1,279.90	750.00	529.90	1,407.54	1,500.00	(92.46)
Professional Fees	845.10	750.00	95.10	1,497.60	1,500.00	(2.40)
Supplies	1,971.16	1,700.00	271.16	2,827.00	3,400.00	(573.00)
Telephone	158.75	234.67	(75.92)	312.78	469.34	(156.56)
Postage	0.00	50.00	(50.00)	0.00	100.00	(100.00)
Equipment	0.00	75.00	(75.00)	0.00	150.00	(150.00)
Printing	0.00	15.00	(15.00)	0.00	30.00	(30.00)
Travel	399.32	191.67	207.65	540.60	383.34	157.26
Conferences	341.50	50.00	291.50	361.50	100.00	261.50
Security	408.47	82.09	326.38	437.80	164.18	273.62
Membership Dues	50.00	45.25	4.75	692.20	90.50	601.70
Insurance	628.80	800.00	(171.20)	1,773.65	1,600.00	173.65
Custodial Services	278.20	1,062.50	(784.30)	1,112.80	2,125.00	(1,012.20)
Miscellaneous Expense	150.00	0.00	150.00	150.00	0.00	150.00
Total Operating Expenses	<u>25,355.18</u>	<u>34,770.94</u>	<u>(9,415.76)</u>	<u>60,254.76</u>	<u>69,541.88</u>	<u>(9,287.12)</u>
Net Income (Loss)	<u>\$ 4,747.78</u>	<u>\$ 5,729.06</u>	<u>\$ (981.28)</u>	<u>\$ (1,741.15)</u>	<u>\$ 11,458.12</u>	<u>\$ (13,199.27)</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 2 Months Ended February 28, 2014
Youth

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Special Events	\$ 0.00	\$ 1,666.67	\$ (1,666.67)	\$ 0.00	\$ 3,333.34	\$ (3,333.34)
Fund Raising	0.00	125.00	(125.00)	0.00	250.00	(250.00)
United Way	1,029.69	1,708.34	(678.65)	3,794.57	3,416.68	377.89
Program Service Fees	<u>(1,331.83)</u>	<u>2,750.00</u>	<u>(4,081.83)</u>	<u>1,601.84</u>	<u>5,500.00</u>	<u>(3,898.16)</u>
Total Revenue	<u>(302.14)</u>	<u>6,250.01</u>	<u>(6,552.15)</u>	<u>5,396.41</u>	<u>12,500.02</u>	<u>(7,103.61)</u>
Operating Expenses						
Salaries	3,285.25	4,666.67	(1,381.42)	7,336.28	9,333.34	(1,997.06)
Employee Benefits	(7.29)	(262.50)	255.21	(212.68)	(525.00)	312.32
Payroll Taxes	261.72	350.00	(88.28)	585.80	700.00	(114.20)
Building Maintenance	9.95	81.25	(71.30)	159.82	162.50	(2.68)
Building Maintenance (Non-Budg)	0.00	0.00	0.00	21.94	0.00	21.94
Holiday Party / Bonus	0.00	18.75	(18.75)	0.00	37.50	(37.50)
Utilities	399.34	150.00	249.34	500.12	300.00	200.12
Professional Fees	162.15	187.50	(25.35)	253.65	375.00	(121.35)
Supplies	641.43	425.00	216.43	820.82	850.00	(29.18)
Telephone	35.36	58.67	(23.31)	70.78	117.34	(46.56)
Postage	0.00	12.50	(12.50)	0.00	25.00	(25.00)
Equipment	0.00	18.75	(18.75)	187.25	37.50	149.75
Printing	0.00	3.75	(3.75)	0.00	7.50	(7.50)
Travel	583.81	116.67	467.14	725.10	233.34	491.76
Conferences	25.00	12.50	12.50	25.00	25.00	0.00
Security	81.69	16.42	65.27	111.02	32.84	78.18
Membership Dues	0.00	11.34	(11.34)	160.56	22.68	137.88
Insurance	157.20	200.00	(42.80)	358.85	400.00	(41.15)
Custodial Services	<u>278.20</u>	<u>212.50</u>	<u>65.70</u>	<u>445.12</u>	<u>425.00</u>	<u>20.12</u>
Total Operating Expenses	<u>5,913.81</u>	<u>6,279.77</u>	<u>(365.96)</u>	<u>11,549.43</u>	<u>12,559.54</u>	<u>(1,010.11)</u>
Net Income (Loss)	<u>\$ (6,215.95)</u>	<u>\$ (29.76)</u>	<u>\$ (6,186.19)</u>	<u>\$ (6,153.02)</u>	<u>\$ (59.52)</u>	<u>\$ (6,093.50)</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 2 Months Ended February 28, 2014
Adult & Seniors

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Contributions	\$ 56.00	\$ 0.00	\$ 56.00	\$ 101.00	\$ 0.00	\$ 101.00
Fund Raising	0.00	41.67	(41.67)	0.00	83.34	(83.34)
Program Service Fees	6,202.50	166.67	6,035.83	6,242.50	333.34	5,909.16
Miscellaneous Revenue	365.00	173.34	191.66	670.00	346.68	323.32
Total Revenue	<u>6,623.50</u>	<u>381.68</u>	<u>6,241.82</u>	<u>7,013.50</u>	<u>763.36</u>	<u>6,250.14</u>
Operating Expenses						
Salaries	1,143.96	1,033.34	110.62	2,765.87	2,066.68	699.19
Employee Benefits	(13.38)	87.50	(100.88)	39.27	175.00	(135.73)
Payroll Taxes	91.09	75.00	16.09	220.83	150.00	70.83
Building Maintenance	3.32	27.09	(23.77)	28.68	54.18	(25.50)
Building Maintenance (Non-Budg)	0.00	0.00	0.00	7.32	0.00	7.32
Holiday Party / Bonus	0.00	6.25	(6.25)	0.00	12.50	(12.50)
Utilities	252.54	50.00	202.54	264.19	100.00	164.19
Professional Fees	59.05	62.50	(3.45)	71.55	125.00	(53.45)
Supplies	2.64	141.67	(139.03)	21.64	283.34	(261.70)
Telephone	11.79	19.59	(7.80)	23.60	39.18	(15.58)
Postage	0.00	4.17	(4.17)	0.00	8.34	(8.34)
Equipment	0.00	6.25	(6.25)	0.00	12.50	(12.50)
Printing	0.00	1.25	(1.25)	0.00	2.50	(2.50)
Travel	0.00	4.17	(4.17)	0.00	8.34	(8.34)
Conferences	0.00	4.17	(4.17)	0.00	8.34	(8.34)
Security	27.23	5.50	21.73	30.16	11.00	19.16
Membership Dues	0.00	3.75	(3.75)	53.51	7.50	46.01
Insurance	52.40	66.67	(14.27)	44.45	133.34	(88.89)
Custodial Services	278.20	70.84	207.36	333.84	141.68	192.16
Total Operating Expenses	<u>1,908.84</u>	<u>1,669.71</u>	<u>239.13</u>	<u>3,904.91</u>	<u>3,339.42</u>	<u>565.49</u>
Net Income (Loss)	<u>\$ 4,714.66</u>	<u>\$ (1,288.03)</u>	<u>\$ 6,002.69</u>	<u>\$ 3,108.59</u>	<u>\$ (2,576.06)</u>	<u>\$ 5,684.65</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 2 Months Ended February 28, 2014
Lakeview

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Fund Raising	\$ 0.00	\$ 125.00	\$ (125.00)	\$ 0.00	\$ 250.00	\$ (250.00)
CLC Grant	8,614.73	1,883.34	6,731.39	8,614.73	3,766.68	4,848.05
Program Service Fees	<u>8,850.25</u>	<u>5,000.00</u>	<u>3,850.25</u>	<u>11,503.50</u>	<u>10,000.00</u>	<u>1,503.50</u>
Total Revenue	<u>17,464.98</u>	<u>7,008.34</u>	<u>10,456.64</u>	<u>20,118.23</u>	<u>14,016.68</u>	<u>6,101.55</u>
Operating Expenses						
Salaries	6,626.96	6,333.34	293.62	14,152.70	12,666.68	1,486.02
Employee Benefits	7.28	262.50	(255.22)	212.66	525.00	(312.34)
Payroll Taxes	530.00	483.34	46.66	1,132.06	966.68	165.38
Holiday Party / Bonus	0.00	18.75	(18.75)	0.00	37.50	(37.50)
Utilities	179.18	0.00	179.18	179.18	0.00	179.18
Professional Fees	367.15	187.50	179.65	602.65	375.00	227.65
CLC Teachers	0.00	875.00	(875.00)	0.00	1,750.00	(1,750.00)
Supplies	162.22	425.00	(262.78)	174.02	850.00	(675.98)
Telephone	35.36	58.67	(23.31)	172.59	117.34	55.25
Postage	0.00	12.50	(12.50)	0.00	25.00	(25.00)
Equipment	0.00	18.75	(18.75)	0.00	37.50	(37.50)
Printing	0.00	3.75	(3.75)	0.00	7.50	(7.50)
Conferences	32.50	12.50	20.00	32.50	25.00	7.50
Membership Dues	0.00	11.34	(11.34)	160.56	22.68	137.88
Insurance	157.20	200.00	(42.80)	358.85	400.00	(41.15)
Custodial Services	<u>278.20</u>	<u>0.00</u>	<u>278.20</u>	<u>278.20</u>	<u>0.00</u>	<u>278.20</u>
Total Operating Expenses	<u>8,376.05</u>	<u>8,902.94</u>	<u>(526.89)</u>	<u>17,455.97</u>	<u>17,805.88</u>	<u>(349.91)</u>
Net Income (Loss)	<u>\$ 9,088.93</u>	<u>\$ (1,894.60)</u>	<u>\$ 10,983.53</u>	<u>\$ 2,662.26</u>	<u>\$ (3,789.20)</u>	<u>\$ 6,451.46</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 2 Months Ended February 28, 2014
Building Renovation

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Operating Expenses						
Professional Fees	<u>409.37</u>	<u>0.00</u>	<u>409.37</u>	<u>409.37</u>	<u>0.00</u>	<u>409.37</u>
Total Operating Expenses	<u>409.37</u>	<u>0.00</u>	<u>409.37</u>	<u>409.37</u>	<u>0.00</u>	<u>409.37</u>
Net Income (Loss)	<u>\$ (409.37)</u>	<u>\$ 0.00</u>	<u>\$ (409.37)</u>	<u>\$ (409.37)</u>	<u>\$ 0.00</u>	<u>\$ (409.37)</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 2 Months Ended February 28, 2014
Building Support

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Fund Raising	\$ 0.00	\$ 41.67	\$ (41.67)	\$ 0.00	\$ 83.34	\$ (83.34)
Total Revenue	<u>0.00</u>	<u>41.67</u>	<u>(41.67)</u>	<u>0.00</u>	<u>83.34</u>	<u>(83.34)</u>
Operating Expenses						
Salaries	249.43	650.00	(400.57)	249.43	1,300.00	(1,050.57)
Employee Benefits	10.37	87.50	(77.13)	86.74	175.00	(88.26)
Payroll Taxes	19.68	50.00	(30.32)	19.68	100.00	(80.32)
Building Maintenance	3.33	27.09	(23.76)	113.06	54.18	58.88
Building Maintenance (Non-Budg)	0.00	0.00	0.00	256.59	0.00	256.59
Holiday Party / Bonus	0.00	6.25	(6.25)	0.00	12.50	(12.50)
Utilities	73.39	50.00	23.39	160.29	100.00	60.29
Professional Fees	51.55	62.50	(10.95)	64.05	125.00	(60.95)
Supplies	11.65	141.67	(130.02)	11.65	283.34	(271.69)
Telephone	11.80	19.59	(7.79)	23.60	39.18	(15.58)
Postage	0.00	4.17	(4.17)	0.00	8.34	(8.34)
Occupancy	250.00	116.67	133.33	250.00	233.34	16.66
Equipment	0.00	6.25	(6.25)	0.00	12.50	(12.50)
Printing	0.00	1.25	(1.25)	0.00	2.50	(2.50)
Travel	0.00	4.17	(4.17)	0.00	8.34	(8.34)
Conferences	0.00	4.17	(4.17)	0.00	8.34	(8.34)
Security	27.24	5.50	21.74	53.65	11.00	42.65
Membership Dues	0.00	3.75	(3.75)	53.51	7.50	46.01
Insurance	52.40	66.67	(14.27)	157.20	133.34	23.86
Custodial Services	0.00	70.84	(70.84)	55.64	141.68	(86.04)
Total Operating Expenses	<u>760.84</u>	<u>1,378.04</u>	<u>(617.20)</u>	<u>1,555.09</u>	<u>2,756.08</u>	<u>(1,200.99)</u>
Net Income (Loss)	<u>\$ (760.84)</u>	<u>\$ (1,336.37)</u>	<u>\$ 575.53</u>	<u>\$ (1,555.09)</u>	<u>\$ (2,672.74)</u>	<u>\$ 1,117.65</u>

See Accountants' Compilation Report

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	1050	Petty Cash	250.00		
				<u>0.00</u>	<u>250.00</u>
	1103	Cash in Bank - Bingo	601.09		
02/28/14	3JE	RECORD MISC DEPOSITS		<u>200.00</u>	
				<u>200.00</u>	<u>801.09</u>
	1104	Cash in Bank - WG	45,456.54		
02/28/14	1	Cash Disbursements		(11,204.13)	
02/28/14	1JE	RECORD DEPOSITS		56,090.42	
02/28/14	2JE	RECORD LOAN ADVANCE		23,280.00	
02/28/14	3JE	RECORD MISC DEPOSITS		3,185.06	
02/28/14	4JE	RECORD BANK DEBIT MEMOS		(8,220.20)	
02/28/14	5JE	RECORD INTEREST INCOME		5.55	
02/14/14	P89	Payroll Journal Entry		(10,803.12)	
02/28/14	P89.1	Payroll Journal Entry		(11,929.69)	
				<u>40,403.89</u>	<u>85,860.43</u>
	1105	Money Market (1) - WGB	51,553.24		
02/28/14	5JE	RECORD INTEREST INCOME		<u>7.91</u>	
				<u>7.91</u>	<u>51,561.15</u>
	1106	Cash in Bank - Emergency	448.20		
				<u>0.00</u>	<u>448.20</u>
	1107	Money Market (2) - WGB	7,208.92		
02/28/14	5JE	RECORD INTEREST INCOME		<u>1.11</u>	
				<u>1.11</u>	<u>7,210.03</u>
	1150	Certificate of Deposit - Bldg Fund	67,696.33		
				<u>0.00</u>	<u>67,696.33</u>
	1151	Certificate of Deposit - Other	36,099.68		
				<u>0.00</u>	<u>36,099.68</u>
	1200	Accounts Receivable	14,013.05		
02/28/14	51RE R	RECORD A R		10,422.30	
02/28/14	51RE.1	RECORD A R		(15,535.55)	
				<u>(5,113.25)</u>	<u>8,899.80</u>
	1215	Accounts Receivable - Region V	15.18		
				<u>0.00</u>	<u>15.18</u>
	1220	Accounts Receivable - CLC Grant	8,614.73		
				<u>0.00</u>	<u>8,614.73</u>
	1290	Accounts Receivable - Employees	0.00		
02/21/14	3146	DAVE DUDNEY		<u>194.99</u>	
				<u>194.99</u>	<u>194.99</u>

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	1650 Building		375,518.49		
				0.00	375,518.49
	1700 Equipment		76,390.49		
				0.00	76,390.49
	1850 Accumulated Depreciation		(108,876.57)		
				0.00	(108,876.57)
	2000 Accounts Payable		(13,720.00)		
02/28/14	1JE	RECORD DEPOSITS		(230.00)	
02/28/14	1JE	RECORD DEPOSITS		(60.00)	
02/28/14	1JE	RECORD DEPOSITS		(100.00)	
02/28/14	1JE	RECORD DEPOSITS		(97.50)	
02/28/14	52RE R	RECORD A P		(2,459.93)	
02/28/14	52RE.1	RECORD A P		595.42	
				(2,352.01)	(16,072.01)
	2011 Accrued FICA Taxes		(3,438.07)		
02/28/14	4JE	RECORD BANK DEBIT MEMOS		3,438.07	
02/28/14	4JE	RECORD BANK DEBIT MEMOS		3,008.23	
02/14/14	P89	Payroll Journal Entry		(3,008.23)	
02/28/14	P89.1	Payroll Journal Entry		(3,256.59)	
				181.48	(3,256.59)
	2013 Accrued SWH Taxes		(899.00)		
02/28/14	4JE	RECORD BANK DEBIT MEMOS		899.00	
02/14/14	P89	Payroll Journal Entry		(295.00)	
02/28/14	P89.1	Payroll Journal Entry		(316.00)	
				288.00	(611.00)
	2014 Accrued UC Taxes		(134.19)		
02/14/14	P89	Payroll Journal Entry		(46.28)	
02/28/14	P89.1	Payroll Journal Entry		(47.41)	
				(93.69)	(227.88)
	2200 Accrued Employee Insurance		(106.45)		
02/28/14	50 S	RECLASS INS		116.62	
02/14/14	P89	Payroll Journal Entry		(58.31)	
02/28/14	P89.1	Payroll Journal Entry		(58.31)	
				0.00	(106.45)
	2210 Accrued U W Deduction		(534.00)		
02/14/14	P89	Payroll Journal Entry		(70.50)	
02/28/14	P89.1	Payroll Journal Entry		(70.50)	
				(141.00)	(675.00)
	2220 Playground		(434.28)		
				0.00	(434.28)

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		2250 Deferred Income	(12,131.34)		
				0.00	(12,131.34)
		2300 Accrued Wages	(11,461.07)		
				0.00	(11,461.07)
		2360 Note Payable	(100,857.27)		
02/28/14	2JE	RECORD LOAN ADVANCE		(23,280.00)	
02/28/14	4JE	RECORD BANK DEBIT MEMOS		235.90	
02/28/14	4JE	RECORD BANK DEBIT MEMOS		617.30	
				(22,426.80)	(123,284.07)
		3000 Net Assets	(446,937.47)		
				0.00	(446,937.47)
		4000 Contributions	(210.00)		
		34000 Contributions	(165.00)		
02/28/14	1JE	RECORD DEPOSITS		(1,550.00)	
02/28/14	1JE	RECORD DEPOSITS		(130.00)	
				(1,680.00)	(1,845.00)
		54000 Contributions	(45.00)		
02/28/14	1JE	RECORD DEPOSITS		(56.00)	
				(56.00)	(101.00)
		Combined Total		(1,736.00)	(1,946.00)
		4700 United Way	(2,764.88)		
		44700 United Way	(2,764.88)		
02/28/14	3JE	RECORD MISC DEPOSITS		(1,029.69)	
				(1,029.69)	(3,794.57)
		Combined Total		(1,029.69)	(3,794.57)
		5700 CLC Grant	0.00		
		65700 CLC Grant	0.00		
02/28/14	1JE	RECORD DEPOSITS		(8,614.73)	
				(8,614.73)	(8,614.73)
		Combined Total		(8,614.73)	(8,614.73)
		6200 Program Service Fees	(33,856.47)		
		36200 Program Service Fees	(28,229.55)		
02/28/14	1JE	RECORD DEPOSITS		(295.00)	
02/28/14	1JE	RECORD DEPOSITS		(967.50)	
02/28/14	1JE	RECORD DEPOSITS		(4,532.96)	
02/28/14	1JE	RECORD DEPOSITS		(1,946.00)	
02/28/14	1JE	RECORD DEPOSITS		(1,286.00)	
02/28/14	1JE	RECORD DEPOSITS		(4,535.50)	
02/28/14	1JE	RECORD DEPOSITS		(4,763.10)	
02/28/14	1JE	RECORD DEPOSITS		(1,427.00)	
02/28/14	1JE	RECORD DEPOSITS		(1,028.00)	
02/28/14	1JE	RECORD DEPOSITS		(3,896.50)	
02/28/14	1JE	RECORD DEPOSITS		(5,448.06)	
02/28/14	1JE	RECORD DEPOSITS		(755.90)	

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
36200 Program Service Fees (cont.)					
02/28/14	3JE	RECORD MISC DEPOSITS		(2,155.37)	
02/28/14	51RE R	RECORD A R		(5,480.30)	
02/28/14	51RE.1	RECORD A R		10,108.80	
				<u>(28,408.39)</u>	<u>(56,637.94)</u>
46200 Program Service Fees			(2,933.67)		
02/28/14	1JE	RECORD DEPOSITS		(236.00)	
02/28/14	1JE	RECORD DEPOSITS		(194.00)	
02/28/14	1JE	RECORD DEPOSITS		(112.17)	
02/28/14	51RE R	RECORD A R		(630.00)	
02/28/14	51RE.1	RECORD A R		2,504.00	
				<u>1,331.83</u>	<u>(1,601.84)</u>
56200 Program Service Fees			(40.00)		
02/28/14	1JE	RECORD DEPOSITS		(6,142.50)	
02/28/14	1JE	RECORD DEPOSITS		(50.00)	
02/28/14	1JE	RECORD DEPOSITS		(10.00)	
				<u>(6,202.50)</u>	<u>(6,242.50)</u>
66200 Program Service Fees			(2,653.25)		
02/28/14	1JE	RECORD DEPOSITS		(470.00)	
02/28/14	1JE	RECORD DEPOSITS		(514.50)	
02/28/14	1JE	RECORD DEPOSITS		(200.00)	
02/28/14	1JE	RECORD DEPOSITS		(780.00)	
02/28/14	1JE	RECORD DEPOSITS		(126.00)	
02/28/14	1JE	RECORD DEPOSITS		(938.00)	
02/28/14	1JE	RECORD DEPOSITS		(1,869.50)	
02/28/14	1JE	RECORD DEPOSITS		(1,520.00)	
02/28/14	1JE	RECORD DEPOSITS		(1,043.00)	
02/28/14	51RE R	RECORD A R		(4,312.00)	
02/28/14	51RE.1	RECORD A R		2,922.75	
				<u>(8,850.25)</u>	<u>(11,503.50)</u>
		Combined Total		<u>(42,129.31)</u>	<u>(75,985.78)</u>
6500 Investment Income			(16.10)		
36500 Investment Income			(16.10)		
02/28/14	5JE	RECORD INTEREST INCOME		(14.57)	
				<u>(14.57)</u>	<u>(30.67)</u>
		Combined Total		<u>(14.57)</u>	<u>(30.67)</u>
6900 Miscellaneous Revenue			(305.00)		
56900 Miscellaneous Revenue			(305.00)		
02/28/14	1JE	RECORD DEPOSITS		(50.00)	
02/28/14	1JE	RECORD DEPOSITS		(115.00)	
02/28/14	3JE	RECORD MISC DEPOSITS		(200.00)	
				<u>(365.00)</u>	<u>(670.00)</u>
		Combined Total		<u>(365.00)</u>	<u>(670.00)</u>
7000 Salaries			38,340.65		
37000 Salaries			25,141.97		
02/14/14	P89	Payroll Journal Entry		7,907.79	
02/28/14	P89.1	Payroll Journal Entry		8,530.48	
				<u>16,438.27</u>	<u>41,580.24</u>

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
47000 Salaries			4,051.03		
02/14/14	P89	Payroll Journal Entry		1,607.76	
02/28/14	P89.1	Payroll Journal Entry		1,677.49	
				<u>3,285.25</u>	<u>7,336.28</u>
57000 Salaries			1,621.91		
02/14/14	P89	Payroll Journal Entry		529.65	
02/28/14	P89.1	Payroll Journal Entry		614.31	
				<u>1,143.96</u>	<u>2,765.87</u>
67000 Salaries			7,525.74		
02/14/14	P89	Payroll Journal Entry		3,078.61	
02/28/14	P89.1	Payroll Journal Entry		3,548.35	
				<u>6,626.96</u>	<u>14,152.70</u>
77000 Salaries			0.00		
02/14/14	P89	Payroll Journal Entry		99.77	
02/28/14	P89.1	Payroll Journal Entry		149.66	
				<u>249.43</u>	<u>249.43</u>
		Combined Total		<u>27,743.87</u>	<u>66,084.52</u>
7100 Employee Benefits			1,432.56		
37100 Employee Benefits			892.77		
02/28/14	50 S	RECLASS INS		(29.15)	
02/28/14	4JE	RECORD BANK DEBIT MEMOS		5.43	
02/13/14	3131	AMERITAS		101.90	
02/18/14	3141	THE HARTFORD		22.21	
				<u>100.39</u>	<u>993.16</u>
47100 Employee Benefits			205.39		
02/28/14	50 S	RECLASS INS		(29.15)	
02/28/14	4JE	RECORD BANK DEBIT MEMOS		5.42	
02/13/14	3131	AMERITAS		25.47	
02/18/14	3141	THE HARTFORD		5.55	
				<u>7.29</u>	<u>212.68</u>
57100 Employee Benefits			52.65		
02/28/14	50 S	RECLASS INS		(29.15)	
02/28/14	4JE	RECORD BANK DEBIT MEMOS		5.42	
02/13/14	3131	AMERITAS		8.50	
02/18/14	3141	THE HARTFORD		1.85	
				<u>(13.38)</u>	<u>39.27</u>
67100 Employee Benefits			205.38		
02/28/14	50 S	RECLASS INS		(29.17)	
02/28/14	4JE	RECORD BANK DEBIT MEMOS		5.43	
02/13/14	3131	AMERITAS		25.47	
02/18/14	3141	THE HARTFORD		5.55	
				<u>7.28</u>	<u>212.66</u>
77100 Employee Benefits			76.37		
02/13/14	3131	AMERITAS		8.50	

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
77100 Employee Benefits (cont.)					
02/18/14	3141	THE HARTFORD		1.87	
				10.37	86.74
		Combined Total		111.95	1,544.51
7200 Payroll Taxes			3,067.21		
37200 Payroll Taxes			2,011.33		
02/14/14	P89	Payroll Journal Entry		632.61	
02/28/14	P89.1	Payroll Journal Entry		680.97	
				1,313.58	3,324.91
47200 Payroll Taxes			324.08		
02/14/14	P89	Payroll Journal Entry		128.62	
02/28/14	P89.1	Payroll Journal Entry		133.10	
				261.72	585.80
57200 Payroll Taxes			129.74		
02/14/14	P89	Payroll Journal Entry		42.38	
02/28/14	P89.1	Payroll Journal Entry		48.71	
				91.09	220.83
67200 Payroll Taxes			602.06		
02/14/14	P89	Payroll Journal Entry		246.28	
02/28/14	P89.1	Payroll Journal Entry		283.72	
				530.00	1,132.06
77200 Payroll Taxes			0.00		
02/14/14	P89	Payroll Journal Entry		7.97	
02/28/14	P89.1	Payroll Journal Entry		11.71	
				19.68	19.68
		Combined Total		2,216.07	5,283.28
7300 Rent			1,883.94		
37300 Rent - LPS			1,883.94		
02/13/14	3134	LINCOLN PUBLIC SCHOOLS		941.97	
				941.97	2,825.91
		Combined Total		941.97	2,825.91
7400 Building Maintenance			612.58		
37400 Building Maintenance			327.62		
02/18/14	3140	PRESTO-X		49.77	
				49.77	377.39
47400 Building Maintenance			149.87		
02/18/14	3140	PRESTO-X		9.95	
				9.95	159.82
57400 Building Maintenance			25.36		
02/18/14	3140	PRESTO-X		3.32	
				3.32	28.68

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	77400	Building Maintenance	109.73		
02/18/14	3140	PRESTO-X		3.33	
				<u>3.33</u>	113.06
		Combined Total		<u>66.37</u>	<u>678.95</u>
	7450	Building Maintenance (Non-Budget)	395.53		
	37450	Building Maintenance (Non-Budget)	109.68	0.00	109.68
	47450	Building Maintenance (Non-Budget)	21.94	0.00	21.94
	57450	Building Maintenance (Non-Budget)	7.32	0.00	7.32
	77450	Building Maintenance (Non-Budget)	256.59	0.00	256.59
		Combined Total		<u>0.00</u>	<u>395.53</u>
	7800	Holiday Party / Bonus	(70.00)		
	37800	Holiday Staff Party & Bonus	(70.00)	0.00	(70.00)
		Combined Total		<u>0.00</u>	<u>(70.00)</u>
	7900	Utilities	326.97		
	37900	Utilities	127.64		
02/13/14	3130	VON BUSCH REFUSE		64.13	
02/13/14	3133	BLACK HILLS ENERGY		766.31	
02/19/14	3144	LINCOLN ELECTRIC SYSTEM		270.24	
02/28/14	52RE R	RECORD A P		21.38	
02/28/14	52RE R	RECORD A P		228.38	
02/28/14	52RE.1	RECORD A P		(49.17)	
02/28/14	52RE.1	RECORD A P		(21.37)	
				<u>1,279.90</u>	<u>1,407.54</u>
	47900	Utilities	100.78		
02/13/14	3130	VON BUSCH REFUSE		12.82	
02/13/14	3133	BLACK HILLS ENERGY		153.26	
02/19/14	3144	LINCOLN ELECTRIC SYSTEM		54.05	
02/28/14	52RE R	RECORD A P		21.38	
02/28/14	52RE R	RECORD A P		228.38	
02/28/14	52RE.1	RECORD A P		(49.18)	
02/28/14	52RE.1	RECORD A P		(21.37)	
				<u>399.34</u>	<u>500.12</u>
	57900	Utilities	11.65		
02/13/14	3130	VON BUSCH REFUSE		4.26	
02/13/14	3133	BLACK HILLS ENERGY		51.09	
02/19/14	3144	LINCOLN ELECTRIC SYSTEM		18.01	
02/28/14	52RE R	RECORD A P		21.37	
02/28/14	52RE R	RECORD A P		228.37	
02/28/14	52RE.1	RECORD A P		(49.18)	

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
57900 Utilities (cont.)					
02/28/14	52RE.1	RECORD A P		(21.38)	
				<u>252.54</u>	<u>264.19</u>
67900 Utilities			0.00		
02/28/14	52RE R	RECORD A P		21.37	
02/28/14	52RE R	RECORD A P		228.37	
02/28/14	52RE.1	RECORD A P		(49.18)	
02/28/14	52RE.1	RECORD A P		(21.38)	
				<u>179.18</u>	<u>179.18</u>
77900 Utilities			86.90		
02/13/14	3130	VON BUSCH REFUSE		4.29	
02/13/14	3133	BLACK HILLS ENERGY		51.08	
02/19/14	3144	LINCOLN ELECTRIC SYSTEM		18.02	
				<u>73.39</u>	<u>160.29</u>
Combined Total				<u>2,184.35</u>	<u>2,511.32</u>
8000 Professional Fees			1,004.50		
38000 Professional Fees			652.50		
02/06/14	3122	DOOLITTLE & LLOYD		426.00	
02/06/14	3124	S O C S		192.60	
02/18/14	3143	LINCOLN BUILDING & SAFETY DEPT		140.00	
02/24/14	3150	BANKCARD PROCESSING CENTER		54.00	
02/28/14	3157	STATE OF NE LICENSURE		25.00	
02/28/14	52RE R	RECORD A P		70.00	
02/28/14	52RE.1	RECORD A P		(62.50)	
				<u>845.10</u>	<u>1,497.60</u>
48000 Professional Fees			91.50		
02/06/14	3122	DOOLITTLE & LLOYD		106.50	
02/06/14	3124	S O C S		48.15	
02/28/14	52RE R	RECORD A P		70.00	
02/28/14	52RE.1	RECORD A P		(62.50)	
				<u>162.15</u>	<u>253.65</u>
58000 Professional Fees			12.50		
02/06/14	3122	DOOLITTLE & LLOYD		35.50	
02/06/14	3124	S O C S		16.05	
02/28/14	52RE R	RECORD A P		70.00	
02/28/14	52RE.1	RECORD A P		(62.50)	
				<u>59.05</u>	<u>71.55</u>
68000 Professional Fees			235.50		
02/01/14	3116	LORI VANDEHOFF		81.00	
02/06/14	3122	DOOLITTLE & LLOYD		106.50	
02/06/14	3124	S O C S		48.15	
02/06/14	3126	DENISE GOLDEN		18.00	
02/18/14	3143	LINCOLN BUILDING & SAFETY DEPT		70.00	
02/24/14	3150	BANKCARD PROCESSING CENTER		36.00	
02/28/14	52RE R	RECORD A P		70.00	
02/28/14	52RE.1	RECORD A P		(62.50)	
				<u>367.15</u>	<u>602.65</u>

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	78000	Professional Fees	12.50		
02/06/14	3122	DOOLITTLE & LLOYD		35.50	
02/06/14	3124	S O C S		16.05	
				<u>51.55</u>	<u>64.05</u>
	88000	Professional Fees	0.00		
02/01/14	3118	BVH ARCHITECTS		349.46	
02/04/14	3120	REGISTER OF DEEDS		40.00	
02/18/14	3142	BVH ARCHITECTS		19.91	
				<u>409.37</u>	<u>409.37</u>
		Combined Total		<u>1,894.37</u>	<u>2,898.87</u>
	8100	Supplies	1,066.03		
	38100	Supplies	855.84		
02/01/14	3115	SAM'S CLUB		559.73	
02/06/14	3121	CASH		24.02	
02/06/14	3123	CASH WA DIST		193.67	
02/13/14	3136	PURE FUN INC		400.50	
02/13/14	3137	PAOLINI AND COMPANY		39.60	
02/24/14	3150	BANKCARD PROCESSING CENTER		125.32	
02/26/14	3155	SAM'S CLUB		395.64	
02/28/14	3158	SAM'S CLUB		232.68	
				<u>1,971.16</u>	<u>2,827.00</u>
	48100	Supplies	179.39		
02/01/14	3115	SAM'S CLUB		44.09	
02/06/14	3121	CASH		79.83	
02/06/14	3123	CASH WA DIST		96.83	
02/13/14	3136	PURE FUN INC		133.50	
02/13/14	3137	PAOLINI AND COMPANY		7.92	
02/13/14	3138	RUSS'S MARKET		100.52	
02/24/14	3150	BANKCARD PROCESSING CENTER		72.95	
02/26/14	3155	SAM'S CLUB		105.79	
				<u>641.43</u>	<u>820.82</u>
	58100	Supplies	19.00		
02/13/14	3137	PAOLINI AND COMPANY		2.64	
				<u>2.64</u>	<u>21.64</u>
	68100	Supplies	11.80		
02/01/14	3115	SAM'S CLUB		20.46	
02/06/14	3121	CASH		129.16	
02/13/14	3132	LINCOLN PUBLIC SCHOOLS		12.60	
				<u>162.22</u>	<u>174.02</u>
	78100	Supplies	0.00		
02/06/14	3121	CASH		9.01	
02/13/14	3137	PAOLINI AND COMPANY		2.64	
				<u>11.65</u>	<u>11.65</u>
		Combined Total		<u>2,789.10</u>	<u>3,855.13</u>
	8200	Telephone	350.29		
	38200	Telephone	154.03		

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
38200 Telephone (cont.)					
02/06/14	3125	WINDSTREAM		12.36	
02/19/14	3145	WINDSTREAM		141.47	
02/28/14	52RE R	RECORD A P		50.94	
02/28/14	52RE R	RECORD A P		17.19	
02/28/14	52RE.1	RECORD A P		(12.36)	
02/28/14	52RE.1	RECORD A P		(50.85)	
				<u>158.75</u>	<u>312.78</u>
48200 Telephone			35.42		
02/19/14	3145	WINDSTREAM		35.36	
				<u>35.36</u>	<u>70.78</u>
58200 Telephone			11.81		
02/19/14	3145	WINDSTREAM		11.79	
				<u>11.79</u>	<u>23.60</u>
68200 Telephone			137.23		
02/19/14	3145	WINDSTREAM		35.36	
				<u>35.36</u>	<u>172.59</u>
78200 Telephone			11.80		
02/19/14	3145	WINDSTREAM		11.80	
				<u>11.80</u>	<u>23.60</u>
		Combined Total		<u>253.06</u>	<u>603.35</u>
8400 Occupancy			0.00		
78400 Occupancy			0.00		
02/01/14	3117	GARY CHURCHILL		100.00	
02/21/14	3147	GARY CHURCHILL		150.00	
				<u>250.00</u>	<u>250.00</u>
		Combined Total		<u>250.00</u>	<u>250.00</u>
8500 Equipment			187.25		
48500 Equipment			187.25		
				<u>0.00</u>	<u>187.25</u>
		Combined Total		<u>0.00</u>	<u>187.25</u>
8700 Travel			282.57		
38700 Travel / Auto Expense			141.28		
02/04/14	3119	WILHELM AUTO REPAIR		399.32	
				<u>399.32</u>	<u>540.60</u>
48700 Travel / Auto Expense			141.29		
02/04/14	3119	WILHELM AUTO REPAIR		399.31	
02/28/14	3159	LANCASTER COUNTY TREASURER		184.50	
				<u>583.81</u>	<u>725.10</u>
		Combined Total		<u>983.13</u>	<u>1,265.70</u>
8800 Conferences			20.00		
38800 Conferences			20.00		

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
38800 Conferences (cont.)					
02/06/14	3127	NCCDA		32.50	
02/06/14	3128	SAFE KIDS LANCASTER COUNTY		50.00	
02/10/14	3129	UNL EXTENSION LANC COUNTY		20.00	
02/24/14	3149	SAFE KIDS LANCASTER COUNTY		25.00	
02/24/14	3150	BANKCARD PROCESSING CENTER		199.00	
02/26/14	3154	UNIVERSITY OF NBRASKA		15.00	
				<u>341.50</u>	<u>361.50</u>
48800 Conferences			0.00		
02/24/14	3149	SAFE KIDS LANCASTER COUNTY		25.00	
				<u>25.00</u>	<u>25.00</u>
68800 Conferences			0.00		
02/06/14	3127	NCCDA		32.50	
				<u>32.50</u>	<u>32.50</u>
		Combined Total		<u>399.00</u>	<u>419.00</u>
8900 Security			88.00		
38900 Security			29.33		
02/13/14	3135	GENERAL FIRE & SAFETY		119.57	
02/24/14	3152	ALARMLINK		288.90	
				<u>408.47</u>	<u>437.80</u>
48900 Security			29.33		
02/13/14	3135	GENERAL FIRE & SAFETY		23.91	
02/24/14	3152	ALARMLINK		57.78	
				<u>81.69</u>	<u>111.02</u>
58900 Security			2.93		
02/13/14	3135	GENERAL FIRE & SAFETY		7.97	
02/24/14	3152	ALARMLINK		19.26	
				<u>27.23</u>	<u>30.16</u>
78900 Security			26.41		
02/13/14	3135	GENERAL FIRE & SAFETY		7.98	
02/24/14	3152	ALARMLINK		19.26	
				<u>27.24</u>	<u>53.65</u>
		Combined Total		<u>544.63</u>	<u>632.63</u>
9000 Membership Dues			1,070.34		
39000 Membership Dues			642.20		
02/24/14	3150	BANKCARD PROCESSING CENTER		50.00	
				<u>50.00</u>	<u>692.20</u>
49000 Membership Dues			160.56		
				<u>0.00</u>	<u>160.56</u>
59000 Membership Dues			53.51		
				<u>0.00</u>	<u>53.51</u>

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	69000	Membership Dues	160.56		
				<u>0.00</u>	<u>160.56</u>
	79000	Membership Dues	53.51		
				<u>0.00</u>	<u>53.51</u>
		Combined Total		<u>50.00</u>	<u>1,120.34</u>
	9200 Insurance		1,645.00		
	39200 Insurance		1,144.85		
02/24/14	3151	FIRST NON PROFIT INSURANCE		628.80	
				<u>628.80</u>	<u>1,773.65</u>
02/24/14	3151	FIRST NON PROFIT INSURANCE	201.65	157.20	
				<u>157.20</u>	<u>358.85</u>
02/24/14	3151	FIRST NON PROFIT INSURANCE	(7.95)	52.40	
				<u>52.40</u>	<u>44.45</u>
02/24/14	3151	FIRST NON PROFIT INSURANCE	201.65	157.20	
				<u>157.20</u>	<u>358.85</u>
02/24/14	3151	FIRST NON PROFIT INSURANCE	104.80	52.40	
				<u>52.40</u>	<u>157.20</u>
		Combined Total		<u>1,048.00</u>	<u>2,693.00</u>
	9300 Custodial Services		1,112.80		
	39300 Custodial		834.60		
02/28/14	52RE R	RECORD A P		278.20	
				<u>278.20</u>	<u>1,112.80</u>
02/28/14	52RE R	RECORD A P	166.92	278.20	
				<u>278.20</u>	<u>445.12</u>
02/28/14	52RE R	RECORD A P	55.64	278.20	
				<u>278.20</u>	<u>333.84</u>
02/28/14	52RE R	RECORD A P	0.00	278.20	
				<u>278.20</u>	<u>278.20</u>
	79300 Custodial Services		55.64		
				<u>0.00</u>	<u>55.64</u>
		Combined Total		<u>1,112.80</u>	<u>2,225.60</u>

Willard Community Center Inc
General Ledger

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	9900	Miscellaneous Expense	0.00		
	39900	Miscellaneous Expense	0.00		
02/14/14	3139	LAURIE YOAKUM		150.00	
				<u>150.00</u>	<u>150.00</u>
		Combined Total		<u>150.00</u>	<u>150.00</u>
Current Profit/(Loss)		<u>11,150.63</u>	YTD Profit/(Loss)	<u>(4,513.14)</u>	
Number of Transactions		243			
			The General Ledger is in balance		<u>0.00</u>

**Willard Community Center Inc
General Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
02/28/14	1		1104	Cash Disbursements	(11,204.13)	(11,204.13)
02/28/14	50	S	2200	RECLASS INS	116.62	
02/28/14	50	S	37100	RECLASS INS	(29.15)	
02/28/14	50	S	47100	RECLASS INS	(29.15)	
02/28/14	50	S	57100	RECLASS INS	(29.15)	
02/28/14	50	S	67100	RECLASS INS	(29.17)	
02/28/14	1JE		1104	RECORD DEPOSITS	56,090.42	
02/28/14	1JE		2000	RECORD DEPOSITS	(60.00)	
02/28/14	1JE		2000	RECORD DEPOSITS	(100.00)	
02/28/14	1JE		2000	RECORD DEPOSITS	(97.50)	
02/28/14	1JE		2000	RECORD DEPOSITS	(230.00)	
02/28/14	1JE		34000	RECORD DEPOSITS	(1,550.00)	
02/28/14	1JE		34000	RECORD DEPOSITS	(130.00)	
02/28/14	1JE		36200	RECORD DEPOSITS	(3,896.50)	
02/28/14	1JE		36200	RECORD DEPOSITS	(295.00)	
02/28/14	1JE		36200	RECORD DEPOSITS	(1,427.00)	
02/28/14	1JE		36200	RECORD DEPOSITS	(5,448.06)	
02/28/14	1JE		36200	RECORD DEPOSITS	(1,286.00)	
02/28/14	1JE		36200	RECORD DEPOSITS	(1,946.00)	
02/28/14	1JE		36200	RECORD DEPOSITS	(1,028.00)	
02/28/14	1JE		36200	RECORD DEPOSITS	(755.90)	
02/28/14	1JE		36200	RECORD DEPOSITS	(4,763.10)	
02/28/14	1JE		36200	RECORD DEPOSITS	(967.50)	
02/28/14	1JE		36200	RECORD DEPOSITS	(4,532.96)	
02/28/14	1JE		36200	RECORD DEPOSITS	(4,535.50)	
02/28/14	1JE		46200	RECORD DEPOSITS	(112.17)	
02/28/14	1JE		46200	RECORD DEPOSITS	(194.00)	
02/28/14	1JE		46200	RECORD DEPOSITS	(236.00)	
02/28/14	1JE		54000	RECORD DEPOSITS	(56.00)	
02/28/14	1JE		56200	RECORD DEPOSITS	(50.00)	
02/28/14	1JE		56200	RECORD DEPOSITS	(10.00)	
02/28/14	1JE		56200	RECORD DEPOSITS	(6,142.50)	
02/28/14	1JE		56900	RECORD DEPOSITS	(50.00)	
02/28/14	1JE		56900	RECORD DEPOSITS	(115.00)	
02/28/14	1JE		65700	RECORD DEPOSITS	(8,614.73)	
02/28/14	1JE		66200	RECORD DEPOSITS	(126.00)	
02/28/14	1JE		66200	RECORD DEPOSITS	(470.00)	
02/28/14	1JE		66200	RECORD DEPOSITS	(200.00)	
02/28/14	1JE		66200	RECORD DEPOSITS	(514.50)	
02/28/14	1JE		66200	RECORD DEPOSITS	(1,520.00)	
02/28/14	1JE		66200	RECORD DEPOSITS	(780.00)	
02/28/14	1JE		66200	RECORD DEPOSITS	(1,043.00)	
02/28/14	1JE		66200	RECORD DEPOSITS	(938.00)	
02/28/14	1JE		66200	RECORD DEPOSITS	(1,869.50)	
02/28/14	2JE		1104	RECORD LOAN ADVANCE	23,280.00	
02/28/14	2JE		2360	RECORD LOAN ADVANCE	(23,280.00)	
02/28/14	3JE		1103	RECORD MISC DEPOSITS	200.00	
02/28/14	3JE		1104	RECORD MISC DEPOSITS	3,185.06	
02/28/14	3JE		36200	RECORD MISC DEPOSITS	(2,155.37)	
02/28/14	3JE		44700	RECORD MISC DEPOSITS	(1,029.69)	
02/28/14	3JE		56900	RECORD MISC DEPOSITS	(200.00)	
02/28/14	4JE		1104	RECORD BANK DEBIT MEMOS	(8,220.20)	
02/28/14	4JE		2011	RECORD BANK DEBIT MEMOS	3,008.23	
02/28/14	4JE		2011	RECORD BANK DEBIT MEMOS	3,438.07	
02/28/14	4JE		2013	RECORD BANK DEBIT MEMOS	899.00	
02/28/14	4JE		2360	RECORD BANK DEBIT MEMOS	617.30	
02/28/14	4JE		2360	RECORD BANK DEBIT MEMOS	235.90	
02/28/14	4JE		37100	RECORD BANK DEBIT MEMOS	5.43	

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Date	Reference	T	Account	Description	Amount	Reference Total
02/28/14	4JE		47100	RECORD BANK DEBIT MEMOS	5.42	
02/28/14	4JE		57100	RECORD BANK DEBIT MEMOS	5.42	
02/28/14	4JE		67100	RECORD BANK DEBIT MEMOS	5.43	
02/28/14	5JE		1104	RECORD INTEREST INCOME	5.55	
02/28/14	5JE		1105	RECORD INTEREST INCOME	7.91	
02/28/14	5JE		1107	RECORD INTEREST INCOME	1.11	
02/28/14	5JE		36500	RECORD INTEREST INCOME	(14.57)	
02/01/14	3115		38100	SAM'S CLUB	559.73	
02/01/14	3115		48100	SAM'S CLUB	44.09	
02/01/14	3115		68100	SAM'S CLUB	20.46	624.28
02/01/14	3116		68000	LORI VANDEHOFF	81.00	81.00
02/01/14	3117		78400	GARY CHURCHILL	100.00	100.00
02/01/14	3118		88000	BVH ARCHITECTS	349.46	349.46
02/04/14	3119		38700	WILHELM AUTO REPAIR	399.32	
02/04/14	3119		48700	WILHELM AUTO REPAIR	399.31	798.63
02/04/14	3120		88000	REGISTER OF DEEDS	40.00	40.00
02/06/14	3121		38100	CASH	24.02	
02/06/14	3121		48100	CASH	79.83	
02/06/14	3121		68100	CASH	129.16	
02/06/14	3121		78100	CASH	9.01	242.02
02/06/14	3122		38000	DOOLITTLE & LLOYD	426.00	
02/06/14	3122		48000	DOOLITTLE & LLOYD	106.50	
02/06/14	3122		58000	DOOLITTLE & LLOYD	35.50	
02/06/14	3122		68000	DOOLITTLE & LLOYD	106.50	
02/06/14	3122		78000	DOOLITTLE & LLOYD	35.50	710.00
02/06/14	3123		38100	CASH WA DIST	193.67	
02/06/14	3123		48100	CASH WA DIST	96.83	290.50
02/06/14	3124		38000	S O C S	192.60	
02/06/14	3124		48000	S O C S	48.15	
02/06/14	3124		58000	S O C S	16.05	
02/06/14	3124		68000	S O C S	48.15	
02/06/14	3124		78000	S O C S	16.05	321.00
02/06/14	3125		38200	WINDSTREAM	12.36	12.36
02/06/14	3126		68000	DENISE GOLDEN	18.00	18.00
02/06/14	3127		38800	NCCDA	32.50	
02/06/14	3127		68800	NCCDA	32.50	65.00
02/06/14	3128		38800	SAFE KIDS LANCASTER COUNTY	50.00	50.00
02/10/14	3129		38800	UNL EXTENSION LANC COUNTY	20.00	20.00
02/13/14	3130		37900	VON BUSCH REFUSE	64.13	
02/13/14	3130		47900	VON BUSCH REFUSE	12.82	
02/13/14	3130		57900	VON BUSCH REFUSE	4.26	
02/13/14	3130		77900	VON BUSCH REFUSE	4.29	85.50
02/13/14	3131		37100	AMERITAS	101.90	
02/13/14	3131		47100	AMERITAS	25.47	
02/13/14	3131		57100	AMERITAS	8.50	

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Date	Reference	T	Account	Description	Amount	Reference Total
02/13/14	3131		67100	AMERITAS	25.47	
02/13/14	3131		77100	AMERITAS	8.50	169.84
02/13/14	3132		68100	LINCOLN PUBLIC SCHOOLS	12.60	12.60
02/13/14	3133		37900	BLACK HILLS ENERGY	766.31	
02/13/14	3133		47900	BLACK HILLS ENERGY	153.26	
02/13/14	3133		57900	BLACK HILLS ENERGY	51.09	
02/13/14	3133		77900	BLACK HILLS ENERGY	51.08	1,021.74
02/13/14	3134		37300	LINCOLN PUBLIC SCHOOLS	941.97	941.97
02/13/14	3135		38900	GENERAL FIRE & SAFETY	119.57	
02/13/14	3135		48900	GENERAL FIRE & SAFETY	23.91	
02/13/14	3135		58900	GENERAL FIRE & SAFETY	7.97	
02/13/14	3135		78900	GENERAL FIRE & SAFETY	7.98	159.43
02/13/14	3136		38100	PURE FUN INC	400.50	
02/13/14	3136		48100	PURE FUN INC	133.50	534.00
02/13/14	3137		38100	PAOLINI AND COMPANY	39.60	
02/13/14	3137		48100	PAOLINI AND COMPANY	7.92	
02/13/14	3137		58100	PAOLINI AND COMPANY	2.64	
02/13/14	3137		78100	PAOLINI AND COMPANY	2.64	52.80
02/13/14	3138		48100	RUSS'S MARKET	100.52	100.52
02/14/14	3139		39900	LAURIE YOAKUM	150.00	150.00
02/18/14	3140		37400	PRESTO-X	49.77	
02/18/14	3140		47400	PRESTO-X	9.95	
02/18/14	3140		57400	PRESTO-X	3.32	
02/18/14	3140		77400	PRESTO-X	3.33	66.37
02/18/14	3141		37100	THE HARTFORD	22.21	
02/18/14	3141		47100	THE HARTFORD	5.55	
02/18/14	3141		57100	THE HARTFORD	1.85	
02/18/14	3141		67100	THE HARTFORD	5.55	
02/18/14	3141		77100	THE HARTFORD	1.87	37.03
02/18/14	3142		88000	BVH ARCHITECTS	19.91	19.91
02/18/14	3143		38000	LINCOLN BUILDING & SAFETY DEPT	140.00	
02/18/14	3143		68000	LINCOLN BUILDING & SAFETY DEPT	70.00	210.00
02/19/14	3144		37900	LINCOLN ELECTRIC SYSTEM	270.24	
02/19/14	3144		47900	LINCOLN ELECTRIC SYSTEM	54.05	
02/19/14	3144		57900	LINCOLN ELECTRIC SYSTEM	18.01	
02/19/14	3144		77900	LINCOLN ELECTRIC SYSTEM	18.02	360.32
02/19/14	3145		38200	WINDSTREAM	141.47	
02/19/14	3145		48200	WINDSTREAM	35.36	
02/19/14	3145		58200	WINDSTREAM	11.79	
02/19/14	3145		68200	WINDSTREAM	35.36	
02/19/14	3145		78200	WINDSTREAM	11.80	235.78
02/21/14	3146		1290	DAVE DUDNEY	194.99	194.99
02/21/14	3147		78400	GARY CHURCHILL	150.00	150.00
02/24/14	3149		38800	SAFE KIDS LANCASTER COUNTY	25.00	
02/24/14	3149		48800	SAFE KIDS LANCASTER COUNTY	25.00	50.00

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Date	Reference	T	Account	Description	Amount	Reference Total
02/24/14	3150		38000	BANKCARD PROCESSING CENTER	54.00	
02/24/14	3150		38100	BANKCARD PROCESSING CENTER	125.32	
02/24/14	3150		38800	BANKCARD PROCESSING CENTER	199.00	
02/24/14	3150		39000	BANKCARD PROCESSING CENTER	50.00	
02/24/14	3150		48100	BANKCARD PROCESSING CENTER	72.95	
02/24/14	3150		68000	BANKCARD PROCESSING CENTER	36.00	537.27
02/24/14	3151		39200	FIRST NON PROFIT INSURANCE	628.80	
02/24/14	3151		49200	FIRST NON PROFIT INSURANCE	157.20	
02/24/14	3151		59200	FIRST NON PROFIT INSURANCE	52.40	
02/24/14	3151		69200	FIRST NON PROFIT INSURANCE	157.20	
02/24/14	3151		79200	FIRST NON PROFIT INSURANCE	52.40	1,048.00
02/24/14	3152		38900	ALARMLINK	288.90	
02/24/14	3152		48900	ALARMLINK	57.78	
02/24/14	3152		58900	ALARMLINK	19.26	
02/24/14	3152		78900	ALARMLINK	19.26	385.20
02/26/14	3154		38800	UNIVERSITY OF NBRASKA	15.00	15.00
02/26/14	3155		38100	SAM'S CLUB	395.64	
02/26/14	3155		48100	SAM'S CLUB	105.79	501.43
02/28/14	3157		38000	STATE OF NE LICENSURE	25.00	25.00
02/28/14	3158		38100	SAM'S CLUB	232.68	232.68
02/28/14	3159		48700	LANCASTER COUNTY TREASURER	184.50	184.50
02/28/14	51RE	R	1200	RECORD A R	10,422.30	
02/28/14	51RE	R	36200	RECORD A R	(5,480.30)	
02/28/14	51RE	R	46200	RECORD A R	(630.00)	
02/28/14	51RE	R	66200	RECORD A R	(4,312.00)	
02/28/14	51RE .1		1200	RECORD A R	(15,535.55)	
02/28/14	51RE .1		36200	RECORD A R	10,108.80	
02/28/14	51RE .1		46200	RECORD A R	2,504.00	
02/28/14	51RE .1		66200	RECORD A R	2,922.75	
02/28/14	52RE	R	2000	RECORD A P	(2,459.93)	
02/28/14	52RE	R	37900	RECORD A P	21.38	
02/28/14	52RE	R	37900	RECORD A P	228.38	
02/28/14	52RE	R	38000	RECORD A P	70.00	
02/28/14	52RE	R	38200	RECORD A P	50.94	
02/28/14	52RE	R	38200	RECORD A P	17.19	
02/28/14	52RE	R	39300	RECORD A P	278.20	
02/28/14	52RE	R	47900	RECORD A P	228.38	
02/28/14	52RE	R	47900	RECORD A P	21.38	
02/28/14	52RE	R	48000	RECORD A P	70.00	
02/28/14	52RE	R	49300	RECORD A P	278.20	
02/28/14	52RE	R	57900	RECORD A P	21.37	
02/28/14	52RE	R	57900	RECORD A P	228.37	
02/28/14	52RE	R	58000	RECORD A P	70.00	
02/28/14	52RE	R	59300	RECORD A P	278.20	
02/28/14	52RE	R	67900	RECORD A P	21.37	
02/28/14	52RE	R	67900	RECORD A P	228.37	
02/28/14	52RE	R	68000	RECORD A P	70.00	
02/28/14	52RE	R	69300	RECORD A P	278.20	
02/28/14	52RE .1		2000	RECORD A P	595.42	
02/28/14	52RE .1		37900	RECORD A P	(21.37)	
02/28/14	52RE .1		37900	RECORD A P	(49.17)	
02/28/14	52RE .1		38000	RECORD A P	(62.50)	

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Date	Reference	T	Account	Description	Amount	Reference Total
02/28/14	52RE .1		38200	RECORD A P	(12.36)	
02/28/14	52RE .1		38200	RECORD A P	(50.85)	
02/28/14	52RE .1		47900	RECORD A P	(21.37)	
02/28/14	52RE .1		47900	RECORD A P	(49.18)	
02/28/14	52RE .1		48000	RECORD A P	(62.50)	
02/28/14	52RE .1		57900	RECORD A P	(49.18)	
02/28/14	52RE .1		57900	RECORD A P	(21.38)	
02/28/14	52RE .1		58000	RECORD A P	(62.50)	
02/28/14	52RE .1		67900	RECORD A P	(49.18)	
02/28/14	52RE .1		67900	RECORD A P	(21.38)	
02/28/14	52RE .1		68000	RECORD A P	(62.50)	
02/14/14	P89		1104	Payroll Journal Entry	(10,803.12)	
02/14/14	P89		2011	Payroll Journal Entry	(3,008.23)	
02/14/14	P89		2013	Payroll Journal Entry	(295.00)	
02/14/14	P89		2014	Payroll Journal Entry	(46.28)	
02/14/14	P89		2200	Payroll Journal Entry	(58.31)	
02/14/14	P89		2210	Payroll Journal Entry	(70.50)	
02/14/14	P89		37000	Payroll Journal Entry	7,907.79	
02/14/14	P89		37200	Payroll Journal Entry	632.61	
02/14/14	P89		47000	Payroll Journal Entry	1,607.76	
02/14/14	P89		47200	Payroll Journal Entry	128.62	
02/14/14	P89		57000	Payroll Journal Entry	529.65	
02/14/14	P89		57200	Payroll Journal Entry	42.38	
02/14/14	P89		67000	Payroll Journal Entry	3,078.61	
02/14/14	P89		67200	Payroll Journal Entry	246.28	
02/14/14	P89		77000	Payroll Journal Entry	99.77	
02/14/14	P89		77200	Payroll Journal Entry	7.97	
02/28/14	P89 .1		1104	Payroll Journal Entry	(11,929.69)	
02/28/14	P89 .1		2011	Payroll Journal Entry	(3,256.59)	
02/28/14	P89 .1		2013	Payroll Journal Entry	(316.00)	
02/28/14	P89 .1		2014	Payroll Journal Entry	(47.41)	
02/28/14	P89 .1		2200	Payroll Journal Entry	(58.31)	
02/28/14	P89 .1		2210	Payroll Journal Entry	(70.50)	
02/28/14	P89 .1		37000	Payroll Journal Entry	8,530.48	
02/28/14	P89 .1		37200	Payroll Journal Entry	680.97	
02/28/14	P89 .1		47000	Payroll Journal Entry	1,677.49	
02/28/14	P89 .1		47200	Payroll Journal Entry	133.10	
02/28/14	P89 .1		57000	Payroll Journal Entry	614.31	
02/28/14	P89 .1		57200	Payroll Journal Entry	48.71	
02/28/14	P89 .1		67000	Payroll Journal Entry	3,548.35	
02/28/14	P89 .1		67200	Payroll Journal Entry	283.72	
02/28/14	P89 .1		77000	Payroll Journal Entry	149.66	
02/28/14	P89 .1		77200	Payroll Journal Entry	11.71	
					Transaction Balance	<u>0.00</u>
Total Debits	<u>161,284.14</u>	Total Credits	<u>161,284.14</u>	A/C Hash Total	<u>11003148.000</u>	

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